

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Delaware Community School Corp (1875)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$7,765,846	\$7,474,537	\$7,286,392	\$7,254,897	-1.7%	-0.4%
Group Health Insurance	222	\$1,671,687	\$1,688,607	\$1,750,667	\$1,792,321	1.8%	2.4%
Non - Certified Salaries	120	\$533,689	\$519,322	\$557,955	\$570,080	1.7%	2.2%
Social Security Certified	212	\$568,042	\$543,361	\$524,846	\$516,254	-2.4%	-1.6%
Transfer Tuition to Other School Corps Within State	561	\$683,135	\$655,070	\$531,079	\$441,739	-10.3%	-16.8%
Teacher Retirement Fund, After 7-1-95	216	\$297,829	\$384,449	\$326,018	\$358,683	4.8%	10.0%
Textbooks	630	\$469,524	\$146,304	\$169,322	\$306,317	-10.1%	80.9%
Operational Supplies	611	\$119,424	\$157,325	\$123,114	\$134,502	3.0%	9.3%
Other Employee Benefits	241 - 290	\$159,294	\$133,970	\$143,887	\$134,181	-4.2%	-6.7%
Licensed Employees	135	\$133,194	\$117,642	\$91,238	\$111,549	-4.3%	22.3%
Equipment	730	\$114,414	\$80,200	\$87,243	\$94,831	-4.6%	8.7%
Public Employees Retirement Fund - Optional Contributions	217	\$44,994	\$59,057	\$59,740	\$65,182	9.7%	9.1%
Social Security Noncertified	211	\$39,715	\$38,710	\$41,900	\$42,479	1.7%	1.4%
Travel	580	\$20,869	\$29,189	\$28,360	\$34,015	13.0%	19.9%
Group Life Insurance	221	\$23,664	\$24,003	\$27,589	\$27,390	3.7%	-0.7%
Other Group Insurance Authorized by Statute	224	\$23,703	\$22,690	\$22,847	\$22,270	-1.5%	-2.5%
Computer Hardware	741	\$1,566	\$58,840	\$2,197	\$19,621	88.1%	793.1%
Library Books	640	\$9,063	\$9,361	\$10,300	\$15,847	15.0%	53.9%
Content	747	\$36,933	\$54,858	\$146,256	\$15,788	-19.1%	-89.2%
Dues and Fees	810	\$24,144	\$11,712	\$13,285	\$13,194	-14.0%	-0.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$14,535	\$6,105	\$10,337	\$8,815	-11.8%	-14.7%
Postage and Postage Machine Rental	532	\$10,271	\$7,938	\$7,356	\$8,239	-5.4%	12.0%
Instructional Programs Improvement Services	312	\$0	\$0	\$9,859	\$6,032	NA	-38.8%
Other Supplies and Materials	615, 660 - 689	\$332	\$6,441	\$536	\$1,937	55.4%	261.6%
Periodicals	650	\$2,277	\$2,052	\$1,605	\$977	-19.1%	-39.2%
Unemployment Insurance	230	\$3,640	\$3,366	\$0	\$169	-53.6%	NA
Other Professional and Technical Services	319	\$893	\$4,979	\$600	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$0	\$34,097	\$0	\$0	NA	NA
Student Transportation Services	510	\$0	\$668	\$122	\$0	NA	-100.0%
Data Processing Services	316	\$600	\$450	\$0	\$0	-100.0%	NA
Food Purchases	614	\$167	\$951	\$1,111	-\$29	NA	-102.6%
Student Academic Achievement Total		\$12,773,442	\$12,276,252	\$11,975,761	\$11,997,280	-1.6%	0.2%
Student Instructional Support							
Certified Salaries	110	\$969,901	\$1,032,112	\$1,127,622	\$1,177,006	5.0%	4.4%
Non - Certified Salaries	120	\$417,712	\$401,255	\$412,382	\$419,054	0.1%	1.6%
Group Health Insurance	222	\$213,332	\$234,361	\$245,365	\$284,387	7.5%	15.9%
Teacher Retirement Fund, After 7-1-95	216	\$72,702	\$96,226	\$78,740	\$90,947	5.8%	15.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Certified	212	\$72,710	\$76,980	\$84,123	\$86,937	4.6%	3.3%
Public Employees Retirement Fund - Optional Contributions	217	\$30,769	\$42,474	\$41,324	\$46,008	10.6%	11.3%
Social Security Noncertified	211	\$28,631	\$28,004	\$28,941	\$28,782	0.1%	-0.5%
Operational Supplies	611	\$5,761	\$6,737	\$8,438	\$8,828	11.3%	4.6%
Other Employee Benefits	241 - 290	\$6,845	\$5,255	\$5,609	\$5,357	-5.9%	-4.5%
Other Group Insurance Authorized by Statute	224	\$3,845	\$3,967	\$4,111	\$4,455	3.8%	8.4%
Group Life Insurance	221	\$3,205	\$3,356	\$3,823	\$4,088	6.3%	6.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$1,443	\$3,919	\$3,203	NA	-18.3%
Travel	580	\$2,024	\$1,608	\$2,678	\$1,307	-10.4%	-51.2%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$303	NA	NA
Dues and Fees	810	\$0	\$0	\$0	\$300	NA	NA
Pupil Services	313	\$0	\$0	\$1,555	\$0	NA	-100.0%
Student Instructional Support Total		\$1,827,436	\$1,933,778	\$2,048,629	\$2,160,962	4.3%	5.5%
Overhead and Operational							
Non - Certified Salaries	120	\$2,162,304	\$2,140,065	\$2,122,050	\$2,209,099	0.5%	4.1%
Heating and Cooling for Buildings - Electricity	621	\$476,770	\$430,102	\$508,357	\$503,164	1.4%	-1.0%
Food Purchases	614	\$509,138	\$515,190	\$508,805	\$488,777	-1.0%	-3.9%
Certified Salaries	110	\$250,124	\$269,805	\$264,716	\$325,932	6.8%	23.1%
Group Health Insurance	222	\$236,633	\$257,107	\$244,313	\$269,203	3.3%	10.2%
Operational Supplies	611	\$202,077	\$184,205	\$253,188	\$236,737	4.0%	-6.5%
Gasoline and Lubricants	613	\$290,314	\$285,823	\$273,347	\$235,791	-5.1%	-13.7%
Public Employees Retirement Fund - Optional Contributions	217	\$144,658	\$215,296	\$205,715	\$232,160	12.6%	12.9%
Insurance	520	\$165,053	\$186,195	\$188,967	\$195,712	4.4%	3.6%
Water and Sewage	411	\$182,442	\$193,533	\$194,236	\$195,058	1.7%	0.4%
Vehicles	731	\$607,159	\$522,021	\$86,740	\$176,326	-26.6%	103.3%
Social Security Noncertified	211	\$165,942	\$163,351	\$161,115	\$167,822	0.3%	4.2%
Repairs and Maintenance Services	430	\$224,596	\$160,705	\$180,812	\$149,068	-9.7%	-17.6%
Telephone	531	\$102,782	\$130,437	\$139,976	\$126,589	5.3%	-9.6%
Heating and Cooling for Buildings - Gas	622	\$115,587	\$115,282	\$161,400	\$107,244	-1.9%	-33.6%
Equipment	730	\$3,126	\$3,840	\$51,730	\$55,779	105.5%	7.8%
Nonlicensed Employees	136	\$45,692	\$52,109	\$41,659	\$46,362	0.4%	11.3%
Other Supplies and Materials	615, 660 - 689	\$38,230	\$38,310	\$38,464	\$34,588	-2.5%	-10.1%
Travel	580	\$35,831	\$29,459	\$29,185	\$28,533	-5.5%	-2.2%
Social Security Certified	212	\$21,004	\$22,380	\$21,406	\$25,920	5.4%	21.1%
Dues and Fees	810	\$24,805	\$20,281	\$19,975	\$21,310	-3.7%	6.7%
Light and Power - Other Than Heating and Cooling	625	\$11,245	\$10,341	\$13,401	\$18,722	13.6%	39.7%
Other Professional and Technical Services	319	\$17,054	\$13,633	\$15,763	\$15,856	-1.8%	0.6%
Removal of Refuse and Garbage	412	\$31,493	\$34,499	\$24,446	\$14,958	-17.0%	-38.8%

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Miscellaneous Objects	876 - 899	\$6,947	\$9,246	\$7,394	\$14,373	19.9%	94.4%
Tires and Repairs	612	\$359	\$2,157	\$2,446	\$13,131	145.9%	436.9%
Board Member Compensation	115	\$11,075	\$10,392	\$9,583	\$12,147	2.3%	26.8%
Group Life Insurance	221	\$7,223	\$8,078	\$7,896	\$8,075	2.8%	2.3%
Other Group Insurance Authorized by Statute	224	\$5,939	\$5,994	\$6,101	\$7,527	6.1%	23.4%
Content	747	\$23,170	\$8,331	\$5,700	\$7,450	-24.7%	30.7%
Postage and Postage Machine Rental	532	\$5,277	\$5,180	\$4,026	\$6,715	6.2%	66.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,920	\$3,689	\$3,003	\$6,364	21.5%	111.9%
Board of Education Services	318	\$30,813	\$12,667	\$6,992	\$5,860	-34.0%	-16.2%
Rentals	440	\$403	\$527	\$674	\$3,619	73.1%	437.0%
Advertising	540	\$2,367	\$1,569	\$2,340	\$2,001	-4.1%	-14.5%
Unemployment Insurance	230	\$14,714	\$3,633	\$261	\$1,749	-41.3%	571.0%
Other Public or Private Utility Services	419	\$0	\$0	\$437	\$646	NA	48.1%
Bank Service Charges	871	\$88	\$570	\$428	\$568	59.4%	32.7%
Other Purchased Property Services	490 - 499	\$268	\$551	\$147	\$78	-26.6%	-47.2%
Student Transportation Services	510	\$2,147	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$317	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, After 7-1-95	216	\$388	\$0	\$0	\$0	-100.0%	NA
Official Bond Premiums	525	\$2,904	\$1,812	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$6,181,377	\$6,068,366	\$5,807,191	\$5,971,014	-0.9%	2.8%
Non Operational							
Redemption of Principal	831	\$1,278,350	\$1,718,789	\$1,626,860	\$2,136,275	13.7%	31.3%
Construction Services	450	\$700,954	\$746,195	\$872,796	\$761,534	2.1%	-12.7%
Equipment	730	\$153,905	\$312,673	\$452,027	\$385,824	25.8%	-14.6%
Interest	832	\$521,746	\$537,461	\$245,312	\$281,011	-14.3%	14.6%
Non - Certified Salaries	120	\$190,313	\$205,556	\$208,091	\$239,899	6.0%	15.3%
Certified Salaries	110	\$158,923	\$155,747	\$166,427	\$153,545	-0.9%	-7.7%
Rentals	440	\$144,968	\$167,200	\$152,354	\$121,894	-4.2%	-20.0%
Vehicles	731	\$0	\$29,108	\$0	\$50,360	NA	NA
Content	747	\$14,441	\$19,516	\$30,155	\$46,954	34.3%	55.7%
Instructional Programs Improvement Services	312	\$19,768	\$11,043	\$55,506	\$18,406	-1.8%	-66.8%
Social Security Noncertified	211	\$13,745	\$14,980	\$14,982	\$17,737	6.6%	18.4%
Operational Supplies	611	\$7,943	\$8,897	\$20,706	\$17,410	21.7%	-15.9%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$12,270	NA	NA
Social Security Certified	212	\$11,801	\$11,319	\$12,347	\$11,746	-0.1%	-4.9%
Group Health Insurance	222	\$9,419	\$11,115	\$10,825	\$10,541	2.9%	-2.6%
Teacher Retirement Fund, After 7-1-95	216	\$6,841	\$10,152	\$8,571	\$9,190	7.7%	7.2%
Computer Hardware	741	\$41,820	\$66,769	\$58,073	\$8,849	-32.2%	-84.8%

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Public Employees Retirement Fund - Optional Contributions	217	\$1,966	\$4,707	\$5,434	\$7,551	40.0%	39.0%
Improvements Other Than Buildings	715	\$6,399	\$3,205	\$4,340	\$6,183	-0.9%	42.5%
Food Purchases	614	\$5,101	\$5,459	\$5,714	\$5,452	1.7%	-4.6%
Postage and Postage Machine Rental	532	\$4,463	\$3,352	\$3,865	\$4,512	0.3%	16.7%
Instruction Services	311	\$18,396	\$2,585	\$0	\$4,323	-30.4%	NA
Dues and Fees	810	\$1,359	\$1,448	\$4,858	\$4,042	31.3%	-16.8%
Travel	580	\$1,994	\$1,395	\$2,184	\$2,928	10.1%	34.1%
Awards	875	\$0	\$3,500	\$0	\$2,150	NA	NA
Group Life Insurance	221	\$143	\$248	\$315	\$359	25.9%	14.0%
Miscellaneous Objects	876 - 899	\$0	\$40	\$28,204	\$290	NA	-99.0%
Other Group Insurance Authorized by Statute	224	\$81	\$126	\$138	\$170	20.5%	23.6%
Other Technology Hardware	746	\$2,000	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$3,316,836	\$4,052,583	\$3,990,085	\$4,321,408	6.8%	8.3%
Grand Total		\$24,099,091	\$24,330,979	\$23,821,666	\$24,450,662	0.4%	2.6%